

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.

*B Thomas*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

05/15/2015

\_\_\_\_\_  
Date

Madera Superior Court

\_\_\_\_\_  
Court

FY 2014-15 3rd Quarter

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Madera Superior Court

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Court

FY 2014-15 3rd Quarter

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Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
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9	
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11	
12	

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Madera Superior Court

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Court

FY 2014-15 3rd Quarter

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	107	97	95	93	

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Madera  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

	For the month ended March							2013/14	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2014/15									
	Governmental Funds									
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (383,572)	\$ 568,143	\$ (109,183)				\$ 17,860	\$ 93,248	\$ 754,563	
Payroll										
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (36,662)	\$ (36,662)	\$ (18,196)	
Credit Card								\$ 2,050	\$ 1,550	
Cash on Hand	\$ 2,050							\$ 2,050	\$ 1,550	
Cash with County	\$ 184,943		\$ (33,555)					\$ 151,388	\$ 106,606	
Cash Outside of the AOC										
<b>Total Cash</b>	<b>\$ (196,579)</b>	<b>\$ 568,143</b>	<b>\$ (142,738)</b>				<b>\$ (18,802)</b>	<b>\$ 210,024</b>	<b>\$ 844,522</b>	
Short Term Investment										
Investment in Financial Institution	\$ 1,036,838						\$ 764,839	\$ 1,801,678	\$ 2,098,992	
<b>Total Investments</b>	<b>\$ 1,038,838</b>						<b>\$ 764,839</b>	<b>\$ 1,801,678</b>	<b>\$ 2,098,992</b>	
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Trust Due To/From							\$ 0	\$ 0		
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 8							\$ 8	\$ 240	
<b>Total Receivables</b>	<b>\$ 8</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 8</b>	<b>\$ 240</b>	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties	\$ 0		\$ 0					\$ 0	\$ 0	
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 840,268</b>	<b>\$ 568,143</b>	<b>\$ (142,738)</b>				<b>\$ 746,037</b>	<b>\$ 2,011,710</b>	<b>\$ 2,943,755</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 28,116	\$ 0	\$ 0				\$ 26,215	\$ 54,331	\$ 0	
Due to Other Funds	\$ 0		\$ 0				\$ 8	\$ 8	\$ 240	
Due to Other Courts										
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 145,485	\$ 145,485	\$ 139,138	
Due to Other Governments	\$ 0							\$ 0		
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0	
Interest							\$ 9	\$ 9	\$ 72	
Miscellaneous Accls. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 28,116</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 171,717</b>	<b>\$ 199,833</b>	<b>\$ 139,451</b>	
Civil							\$ 289,080	\$ 289,080	\$ 303,496	
Criminal							\$ 89,512	\$ 89,512	\$ 166,423	
Unreconciled - Civil and Criminal							\$ 50	\$ 50	\$ 50	
Trust Held Outside of the AOC										
Trust Interest Payable							\$ 58,811	\$ 58,811	\$ 58,756	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 437,454</b>	<b>\$ 437,454</b>	<b>\$ 528,725</b>	
Accrued Payroll	\$ 0							\$ 0		
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing										
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>							<b>\$ 0</b>		
Revenue Collected in Advance										
Liabilities For Deposits	\$ 8,382						\$ 82,301	\$ 90,683	\$ 90,708	
Jury Fees - Non-Interest							\$ 54,566	\$ 54,566	\$ 54,566	
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ (181)							\$ (181)	\$ 0	
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 8,201</b>						<b>\$ 136,867</b>	<b>\$ 145,067</b>	<b>\$ 145,274</b>	
<b>Total Liabilities</b>	<b>\$ 36,317</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 746,037</b>	<b>\$ 782,354</b>	<b>\$ 813,449</b>	
<b>Total Fund Balance</b>	<b>\$ 803,952</b>	<b>\$ 568,143</b>	<b>\$ (142,738)</b>					<b>\$ 1,229,356</b>	<b>\$ 2,130,306</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 840,268</b>	<b>\$ 568,143</b>	<b>\$ (142,738)</b>				<b>\$ 746,037</b>	<b>\$ 2,011,710</b>	<b>\$ 2,943,755</b>	

Superior Court of California, County of Madera  
 Trial Court Operations Fund  
 Statement of Program Expenditures  
 (Unaudited)

	For the month ended March									
	Fiscal Year 2014/15							2013/14		
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,053.932	\$ 259,689					\$ 2,313.621	\$ 2,834.952	\$ 2,293.980	\$ 2,941.738
Traffic & Other Infractions	\$ 262.932	\$ 16,431					\$ 279.363	\$ 354.077	\$ 319.748	\$ 327.193
Other Criminal Cases	\$ 571.149	\$ 37,764					\$ 608.913	\$ 933.373	\$ 552.211	\$ 891.401
Civil	\$ 288.172	\$ 19,520					\$ 307.692	\$ 363.153	\$ 316.274	\$ 347.841
Family & Children Services	\$ 936.606	\$ 60,326					\$ 996.932	\$ 1,211.622	\$ 1,009.895	\$ 1,222.707
Probate, Guardianship & Mental Health Services	\$ 7,485	\$ 2,023					\$ 9,507	\$ 135.455	\$ 8,316	\$ 127.176
Juvenile Dependency Services	\$ 144.728	\$ 49,706					\$ 194.434	\$ 120.078	\$ 131.744	\$ 115.765
Juvenile Delinquency Services	\$ 15,376	\$ 12,823					\$ 28,199	\$ 119,207	\$ 26,417	\$ 104,373
Other Court Operations	\$ 85,175	\$ 4,710					\$ 89,884	\$ 196,780	\$ 90,259	\$ 155,721
Court Interpreters	\$ 296,187	\$ 120,583					\$ 416,769	\$ 576,529	\$ 416,265	\$ 352,933
Jury Services	\$ 164,404	\$ 14,419	\$ 78,032			\$ (842)	\$ 256,013	\$ 348,340	\$ 240,796	\$ 387,685
Security		\$ 183,004					\$ 183,004		\$ 179,603	
Trial Court Operations Program	\$ 4,826,145	\$ 780,996	\$ 78,032			\$ (842)	\$ 5,684,331	\$ 7,193,566	\$ 5,585,508	\$ 6,974,533
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 194,226	\$ 18,336					\$ 212,562	\$ 498,720	\$ 231,087	\$ 799,939
Fiscal Services	\$ 166,783	\$ 29,464			\$ 0		\$ 196,247	\$ 275,346	\$ 223,973	\$ 418,094
Human Resources	\$ 127,887	\$ 11,352					\$ 139,238	\$ 164,112	\$ 163,869	\$ 234,684
Business & Facilities Services	\$ 53,528	\$ 131,171					\$ 184,699	\$ 512,599	\$ 220,601	\$ 1,100,023
Information Technology	\$ 52,310	\$ 31,727					\$ 84,037	\$ 69,039	\$ 53,820	\$ 482,832
Court Administration Program	\$ 594,734	\$ 222,050			\$ 0		\$ 816,784	\$ 1,519,816	\$ 893,350	\$ 3,035,572
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 5,420,879</b>	<b>\$ 1,003,046</b>	<b>\$ 78,032</b>		<b>\$ 0</b>	<b>\$ (842)</b>	<b>\$ 6,501,115</b>	<b>\$ 8,713,382</b>	<b>\$ 6,478,857</b>	<b>\$ 10,010,105</b>

Superior Court of California, County of Madera  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

	For the month ended March										
	Fiscal Year 2014/15								2013/14		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
Non-Grant		Grant									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 5,159,349	\$ 35,000					\$ 5,194,349	\$ 7,735,151	\$ 5,093,029	\$ 6,557,545	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 19,423	\$ 16,522	\$ 50,787	
Judges' Compensation (45.25)							\$ 432,569	\$ 532,000	\$ 412,052	\$ 410,000	
Court Interpreter (45.45)	\$ 432,569										
Civil Coordination Reimbursement (45.55)							\$ 236,649	\$ 370,924	\$ 141,165	\$ 371,540	
MOU Reimbursements (45.10 and General)	\$ 236,649						\$ 384,825	\$ 384,825	\$ 384,825	\$ 384,825	
Other Miscellaneous	\$ 384,825										
	\$ 6,213,391	\$ 35,000					\$ 6,249,391	\$ 8,042,323	\$ 6,047,893	\$ 7,774,897	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 159,526				\$ 159,526	\$ 384,593	\$ 241,963	\$ 384,593	
Other AOC Grants	\$ 10,999		\$ 0				\$ 10,999	\$ 21,998	\$ 0	\$ 22,238	
Non-AOC Grants											
	\$ 10,999		\$ 159,526				\$ 170,525	\$ 406,591	\$ 241,964	\$ 406,829	
<b>Other Financing Sources</b>											
Interest Income	\$ 2,311	\$ 677					\$ 2,988	\$ 5,600	\$ 5,150	\$ 5,900	
Investment Income											
Donations											
Local Fees	\$ 163,444						\$ 163,444	\$ 225,000	\$ 161,250	\$ 218,000	
Non-Fee Revenues											
Enhanced Collections									\$ 36,421		
Escheatment									\$ 72,901		
Prior Year Revenue									\$ 6,189	\$ 10,988	
County Program - Restricted		\$ 6,302					\$ 6,302	\$ 10,000	\$ 13,158	\$ 23,000	
Reimbursement Other	\$ 15,656						\$ 15,656	\$ 13,838	\$ 13,158	\$ 23,000	
Sale of Fixed Assets	\$ 9,000						\$ 9,000				
Other Miscellaneous	\$ 120						\$ 120	\$ 2,500	\$ 1,731	\$ 1,800	
	\$ 190,531	\$ 6,980					\$ 197,510	\$ 256,938	\$ 295,801	\$ 259,486	
<b>Total Revenues</b>	\$ 6,414,921	\$ 41,980	\$ 159,526				\$ 6,616,427	\$ 8,705,882	\$ 6,585,367	\$ 8,441,012	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 3,473,275		\$ 175,882				\$ 3,649,157	\$ 4,580,376	\$ 3,693,501	\$ 4,896,674	
Temp Help	\$ 38		\$ 256				\$ 294		\$ 965	\$ 1,200	
Overtime	\$ 1,899,163		\$ 72,264				\$ 1,771,428	\$ 2,697,110	\$ 1,716,451	\$ 2,437,798	
Staff Benefits	\$ 5,172,476		\$ 248,403				\$ 5,420,879	\$ 7,277,488	\$ 5,412,917	\$ 7,335,672	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 106,069		\$ 1,000				\$ 107,069	\$ 100,737	\$ 91,747	\$ 869,110	
Printing	\$ 306						\$ 306	\$ 1,100	\$ 51,000	\$ 51,000	
Telecommunications	\$ (35,346)		\$ 512				\$ (34,833)	\$ 27,415	\$ 50,198	\$ 234,383	
Postage	\$ 16,734						\$ 16,734	\$ 21,550	\$ 18,383	\$ 26,050	
Insurance	\$ 6,818						\$ 6,818	\$ 6,488	\$ 5,830	\$ 7,065	
In-State Travel	\$ 1,464		\$ 2,295				\$ 3,759	\$ 11,600	\$ 7,057	\$ 22,675	
Out-of-State Travel											
Training	\$ 1,100		\$ 1,576				\$ 2,676	\$ 3,975	\$ 1,870	\$ 4,050	
Security Services	\$ 168,717		\$ 14,491				\$ 183,208	\$ 278,000	\$ 179,603	\$ 289,500	
Facility Operations	\$ 136,375						\$ 136,375	\$ 183,100	\$ 137,011	\$ 166,702	
Utilities											
Contracted Services	\$ 546,087		\$ 64				\$ 546,151	\$ 674,750	\$ 489,121	\$ 670,750	
Consulting and Professional Services	\$ 5,530						\$ 5,530	\$ 6,000	\$ 4,305	\$ 39,700	
Information Technology	\$ 0	\$ 26,234					\$ 26,234	\$ 2,181	\$ 1,831	\$ 129,448	
Major Equipment	\$ 26						\$ 26	\$ 4,000	\$ 6,169	\$ 9,000	
Other Items of Expense	\$ 2,994						\$ 2,994	\$ 4,000	\$ 6,169	\$ 9,000	
	\$ 956,874	\$ 26,234	\$ 19,938				\$ 1,003,046	\$ 1,322,895	\$ 993,084	\$ 2,538,433	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 78,032						\$ 78,032	\$ 113,000	\$ 72,866	\$ 136,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (33,923)		\$ 33,923				\$ 0				
Prior Year Expense Adjustment	\$ (842)						\$ (842)				
	\$ 43,267		\$ 33,923				\$ 77,190	\$ 113,000	\$ 72,866	\$ 136,000	
<b>Total Expenditures</b>	\$ 6,172,617	\$ 26,234	\$ 302,264				\$ 6,501,115	\$ 9,713,382	\$ 6,478,857	\$ 10,010,105	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 242,304	\$ 15,746	\$ (142,738)				\$ 115,311	\$ (7,530)	\$ 106,500	\$ (1,569,093)	
<b>Operating Transfers In (Out)</b>								\$ 0	\$ 0	\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 561,648	\$ 552,397	\$ 0				\$ 1,114,045	\$ 1,114,045	\$ 2,023,806	\$ 2,023,806	
Ending Balance (Deficit)	\$ 803,952	\$ 568,143	\$ (142,738)				\$ 1,229,356	\$ 1,106,515	\$ 2,130,306	\$ 454,713	